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UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
Washington, D. C.

COUNTY OFFICE PROCEDURE FOR THE PREPARATION  
OF THE TRANSMITTAL SHEET, FORM WD-10

I. Use of Form WD-10

Forms prepared in connection with any of the programs administered by the Agricultural Adjustment Administration shall be transmitted to the State Office on Form WD-10.

A separate set of Forms WD-10 should be used for each type of application or other form. The various types of forms are as follows:

Computation Sheet

Application for Payment - Single Farm

Application for Payment - Multiple Farms

Application for Payment - Range Land

Parity Application

Sugar beet Application



Form WD-10 will be prepared in quadruplicate. The original shall be forwarded to the State Office by letter mail, two copies shall accompany the forms being transmitted to the State Office, and one copy shall be kept on file in the county. One of the copies forwarded to the State Office will be returned to the county as a receipt.

II. Preparation and distribution of Form WD-10 as a Transmittal Sheet for the Computation Sheet

- A. Enter in the space provided in the upper right-hand corner the State and county code. No entry need be made after "Program."
- B. No entries need be made in column A.
- C. In the heading of column B enter the designation of the form, such as "410A" or "410B." List in column B in numerical order the computation sheet numbers of all computation sheets being transmitted.
- D. No entries need be made in column C. An entry will be made in column D only in the event that a related form (WR-409, ACP-119, etc.) is being transmitted.
- E. The original and two copies of WD-10 will be forwarded to the State Office in the manner prescribed in Section I above.

1. Any computation sheets that are suspended by the State Office and returned to the county for correction will be resubmitted in accordance with Section VI, paragraph A of this procedure.
2. Any computation sheets disapproved by the Preaudit Office and returned to the county for correction will be resubmitted to the State Office in accordance with Section VI, paragraph B of this procedure.

III. Preparation of Form WD-10 as a Transmittal Sheet for Applications for Payment

- A. Enter in the space provided in the upper right-hand corner the State and county code. After the word "Program" enter the applicable program to which the forms being transmitted relate, e.g., 1940 Sugar, 1940 ACP, 1940 Wheat Parity, 1940 Cotton Parity, etc.

IMPORTANT:

The names of all applicants to be listed on the transmittal sheet must be in alphabetical order and the serial numbers for the applications should be assigned in numerical sequence for each transmittal in accordance with the alphabetical order of the applicants to be listed. Where the names of two or more persons are shown on the same application and it is not possible to comply with the foregoing, the serial number shall be assigned in order of the first person to be listed.

- B. In column A enter in alphabetical order the name of the applicants. If the application is signed by more than one person, each such person's name shall be entered in column A in its proper place in the alphabetical order.
- C. Enter the appropriate form number in the heading of column B and/or column C.
  1. Where payment is being applied for on the single farm application for payment, Area A, or on the single farm application, Area B, or on a range application, enter in the heading of column B the designation of the form (WR-411A, WR-411B, WR-419, etc.) being transmitted.
  2. Where a multiple farm application is being transmitted, enter the designation of such form in the heading of column B. Enter in column C the designation of the appropriate single farm application. For example, "412" will be entered in column B and "411A" or "411B" will appear in column C.
  3. Where a parity application or a sugar beet application is transmitted, no entry will be made in column B, but the appropriate form designation will be entered in the heading of column C.
- D. On the same line with the appropriate name in column A, enter in column B or C (in numerical sequence) the serial numbers of the applications being transmitted. If more than one person signed an application, the serial number will be listed opposite each person's name, but the entry

not in numerical sequence will be made in parenthesis.

1. Where multiple farm applications are being transmitted, enter the serial numbers of such forms in column B and enter in column C the computation sheet numbers of the single farm applications which are incorporated into and made a part of the multiple application.
- E. In column D enter the form identification of any related form (WR-409, ACP-119, etc.) transmitted with the application for payment.

**IV. Supplemental Applications**

Supplemental applications shall be listed on WD-10 in accordance with the procedure in Section III above, but supplemental applications shall not be transmitted with original applications. Further, the word "Supplemental" shall be entered in a conspicuous place in the upper margin of the WD-10.

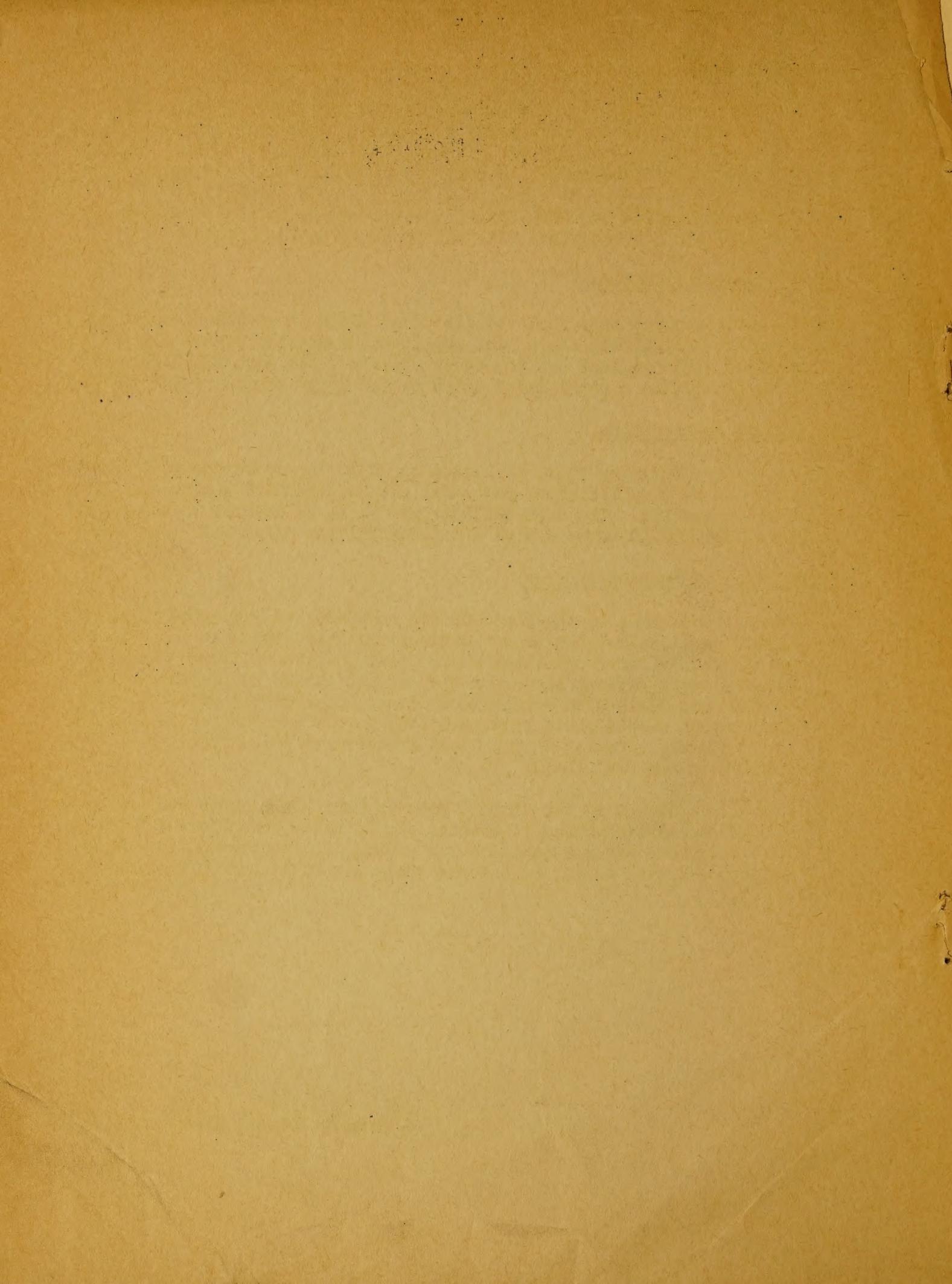
**V. Adjustment Applications**

Adjustment applications shall be listed on WD-10 in accordance with the procedure in Section III above but shall not be transmitted with any other type of application. The word "Adjustment" shall be entered in the upper margin of Form WD-10 when used as a transmittal for adjustment applications.

**VI. Resubmittal of Suspended Forms**

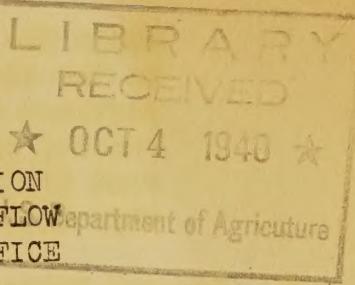
- A. Forms transmitted to the State Office on WD-10 and suspended by that office shall, after the proper corrections have been made and initialed in the county, be resubmitted to the State Office on Form/s WD-10. Original applications or computation sheets should not be transmitted on the same WD-10 with resubmitted forms. Resubmitted applications or computation sheets shall be transmitted in the same manner as original forms and the notation "Resubmitted Items" must be inserted in the heading of the Form WD-10.
- B. Forms transmitted to the State Office on Form WD-10 and suspended by the General Accounting Preaudit Office, shall, after the proper corrections have been made and initialed in the county, be returned to the State Office by letter mail. Such forms shall not be listed on a transmittal sheet.

/S/ N. E. Dodd  
Director, Western Division.



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Issued September 3, 1940.

UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
Western Division

GENERAL PROCEDURE IN CONNECTION WITH THE EXAMINATION  
OF APPLICATIONS FOR PAYMENT AND RELATED FORMS AND FLOW Department of Agriculture  
PROCEDURE FOR HANDLING SUCH FORMS IN THE STATE OFFICE

## I. GENERAL

A. The procedure hereinafter established must be strictly adhered to in the examination of applications for payment and related documents. Forms which do not conform with this procedure cannot be approved. The examination of computation sheets, applications for payment, and related forms, however, must not be merely a mechanical operation. Clerks who perform the State Office work should be on the lookout for any cases not obviously consistent with the purpose and intent of the program or which contain irregularities meriting further explanation from the county office. Any such case must be referred to the officer in charge who will determine the necessary action in connection therewith.

B. All clerks must be thoroughly familiar with:

1. The regulations issued in connection with the program with respect to which the form is filed, and all supplements thereto (hereinafter referred to as the regulations).
2. The material issued in the pertinent parts of the ACP, WD and WR series and all amendments thereto.
3. All instructions heretofore or hereafter issued.

C. The clerk shall consult the officer in charge when in doubt concerning the acceptability of any form or related document and when alterations have been made in the printed matter on any form.

D. Wherever the words "must" or "shall" are used in the WRP series, the requirements thereby established are essential to the acceptability of the forms, and when such requirements have not been fulfilled, the forms cannot be approved. Wherever the words "should" or "may" are used, the matter referred to is desirable for completeness but not essential to the acceptability of the forms.

1. If it is necessary and permissible to correct a figure appearing on any form, a light line shall be drawn through the incorrect figure in such a manner that the original figure will remain legible. The corrected figure shall then be inserted above or to the side of the incorrect figure.
2. Every correction in the basic data entered on an application for payment or any form incorporated into and made a part of such application, must have been initialed by a county committeeman who must also have signed the county committee's certificate.

Where the original and one or more copies of the application are prepared in the county and submitted to the State, any properly initialed corrections on the original which have not been entered on each copy may be entered by the State Office. The county office should be notified to correct its copy also. Any other information on the original but not on the copy shall be entered on the copy by the State Office.

E. General Rules Governing Fractions:

Where fractions are encountered in calculations the following general rules will apply:

1. Fractions of percentages, units, rods, yards, feet, acres, pounds, or tons shall be expressed to the nearest tenth of a percent, unit, rod, yard, foot, acre, pound, or ton.

2. Yields per acre

The yield per acre of potatoes shall be expressed to the nearest bushel; wheat and corn to the nearest tenth of a bushel; cotton and tobacco to the nearest whole pound, and rice to the nearest tenth of a hundredweight.

3. Productivity indexes will be expressed as whole numbers.

4. The grazing capacity of irrigated and subirrigated noncrop pasture land will be expressed in tenths. The grazing capacity of other types of non-crop pasture land will be expressed in whole numbers.

5. All computations must be carried two decimal places beyond the number of places required in the result and rounded back to the required number of places. In rounding decimals, if the two digits to the right of the required number of places amount to 50 or less, they shall be dropped and if such digits amount to 51 or more, the last figure in the required result shall be increased by one as shown in the following examples:

a. When a result is to be expressed as a whole number:

$$\begin{array}{ll} 6.45 \approx 6 \\ 6.50 \approx 6 \end{array}$$

$$\begin{array}{ll} 6.51 \approx 7 \\ 6.95 \approx 7 \end{array}$$

b. When a result is to be expressed in tenths of a unit:

$$\begin{array}{ll} 6.732 = 6.7 \\ 6.750 = 6.7 \end{array}$$

$$\begin{array}{ll} 6.751 = 6.8 \\ 6.782 = 6.8 \end{array}$$

c. When a result is to be expressed in dollars and cents:

$$\begin{array}{ll} \$86.1849 = \$86.18 \\ \$86.1850 = \$86.18 \end{array}$$

$$\begin{array}{ll} \$86.1851 = \$86.19 \\ \$86.1855 = \$86.19 \end{array}$$

F. All clerks should use indelible pencil in making entries on applications for payment and persons reviewing such entries should use indelible pencil for the purpose of placing a dot immediately to the right of each item reviewed. Entries on computation sheets which are not incorporated into the applications for payment may be made with either a hard lead pencil or an indelible pencil. The examiner and reviewer should initial the computation sheet above the end of the carbon so that the impression will be carried on all copies. If the carbons have been removed, it will be necessary to initial only the State Office copy.

II. PROCEDURE RELATING TO SIGNATURES APPEARING ON APPLICATIONS FOR PAYMENT AND RELATED DOCUMENTS

A. Signatures of owners and/or operators on applications for payment and related documents must conform with requirements set forth in sections A and B of ACP-16, "Instructions on Signatures and Authorization in Connection with the Execution of Applications for Payment or Related Papers Under the Agricultural Conservation Program", however -

1. If any of the following examples of differences or comparable differences between typed names and signatures appear on any application for payment, such application shall not be suspended because of such variation.

<u>Typed Name</u>	<u>Signature</u>
J. Doe	John Doe or Jno. Doe or J. A. Doe
J. Wallingham	J. Walingham
John Doe	Jno. Doe or John A. Doe
Mrs. Sarah Smith	Sarah Smith
Jones and Smith a partnership	Jones and Smith by John Smith, a partner
J. Doe. Adm. of R. Roe Estate	John Doe, Adm. of the estate of Richard Roe, Deceased

- B. If the signature of any applicant was affixed by mark, such signature must have been witnessed by at least one person whose signature must be in the original and handwritten.
- C. If the signature is that of a person acting in a representative or fiduciary capacity, determine that such person has disclosed the principal for whom he is acting and has indicated the capacity in which he has signed. Examples of acceptable signatures of persons acting in a representative or fiduciary capacity will be found in ACP-16.

The signature of one co-administrator or co-executor, etc., is acceptable where the names of all co-administrators, co-executors, etc., are shown.

If the signature is that of a married woman she must sign the application for payment in her given name rather than in the name of her husband. Except that in the case where a married woman is acting in a fiduciary capacity and the authorization to act, whether by court order or by a trust agreement, has been given to her in her husband's name preceded by "Mrs.", in such case the application should be signed by her in her husband's name preceded by "Mrs." together with the usual showing of fiduciary capacity.

D. Style of names on vouchers and checks:

Determine the name of the payee as such name should appear on the check issued as payment under the application. If the name of the payee in the space provided therefor is in the style in which such name should appear on the check, it shall be used as a designation of the payee. Where any change is necessary in the style of the name, print the name of the payee on a slip of paper and staple the slip of paper to the application over the name of the payee thereon. The names of payees as they should appear on the voucher continuation sheets and on checks are as follows:

1. In the case of an individual, the name should be in the same style as the signature of the applicant.

Example: SIGNATURE

John H. Doe

PAYEE

John H. Doe

2. In the case of co-owners, co-operators, or co-tenants, the names of such co-owners, co-operators or co-tenants should appear, one above the other, in the same style as the signatures of the applicants in the space provided therefor on the application for payment. The last name should be preceded by the word "and."

Example: SIGNATURE

John H. Doe  
Richard Roe

PAYEE

John H. Doe  
and Richard Roe

3. In the case of a sole proprietorship, the name of the payee should be the name of the sole proprietorship.

Example: SIGNATURE

ABC Company  
by John Doe  
Sole Proprietor

PAYEE

ABC Company

4. In the case of a partnership, the name of the payee should be the name of the partnership.

Example: SIGNATURE

PAYEE

Jones and Smith  
by John Smith a partner

Jones and Smith

5. In the case of a corporation, the name of the payee should be the name of the corporation.

Example: SIGNATURE

PAYEE

XYZ Co. Inc.  
by John Doe, Pres.

XYZ Co. Inc.

6. In the case of an administrator, executor, guardian, or committee, the name of the payee should be shown in three lines. The name of the administrator, executor, guardian, or committee, and the title (abbreviate) should appear in the first line. The words "of the estate of" should appear in the second line. The name of the deceased, incompetent, or minor together with the designation "deceased," "incompetent," or "minor" (abbreviated) should appear in the third line. In the event that there are co-administrators, co-executors, etc., payments shall be scheduled for all such persons in their representative capacities.

Examples: SIGNATURE

PAYEE

John Smith, Executor  
of the estate of  
F. Smith, deceased

John Smith, Exec.  
of the estate of  
F. Smith, Dec.

John Smith Estate  
by James Smith, Adm.

James Smith, Adm.  
of the estate of  
John Smith, Dec.

John Doe, Guardian  
of Richard Roe, In-  
competent

John Doe, Gdn.  
of the estate of  
Richard Roe, Incom-  
petent.

7. In the case of a person signing as agent on behalf of an estate of a decedent or on behalf of the heirs of a decedent, such agent shall be presumed to be in fact a trustee. The style of the signature and the payee should be in the following form:

Examples: SIGNATURE

PAYEE

John Doe, agent  
of the estate of  
Richard Roe, deceased

John Doe, agent  
of the estate of  
Richard Roe, dec.

SIGNATURE

Estate of  
Richard Roe, deceased  
by John Doe, agent

John Doe, agent  
of the heirs of  
Richard Roe, deceased

Heirs of Richard  
Roe, deceased, by  
John Doe, agent

PAYEE

John Doe, agent  
of the estate of  
Richard Roe, dec.

John Doe, agent  
of the heirs of  
Richard Roe, dec.

John Doe, agent  
of the heirs of  
Richard Roe, dec.

8. In the case of a receiver, trustee, or liquidator the name of the payee should appear in two lines. The name of the receiver, trustee, or liquidator and his title should appear in the first line. The name of the bank or institution or other entity for which the receiver, trustee, or liquidator is acting should appear in the second line.

Example: SIGNATURE

Richard Roe, Receiver  
for City National Bank

PAYEE

Richard Roe, Rec.  
for City Nat. Bank

9. In the case of a State, county or municipality, or agency thereof, the name of the payee should be the name of such State, county or municipality.

Example: SIGNATURE

State of Kansas  
By and through its  
Rural Credit Board  
John Doe. Sup.

PAYEE

Rural Credit Board  
of Kansas

10. In a case where an agent signs the application, the name of the payee should be the name of the principal whether such principal be an individual, a partnership, a corporation, a receiver, or liquidator.

Examples: SIGNATURE

John Smith  
by John Doe, Agent

PAYEE

John Smith

John Doe, Agent  
for ABC Co.

ABC Company

John Doe, agent of  
Wilbur Roe and  
William Roe, heirs of  
Richard Roe, deceased

Wilbur Roe and  
William Roe, heirs  
of Richard Roe, dec.

11. In a case where the Superintendent of an Indian Agency signs on behalf of a restricted Indian, the name of the Indian and the capacity in which the Superintendent is acting must be shown.

Example: SIGNATURE

John Doe, Superintendent  
Quapaw Agency, Guardian  
ex-officio of Pocahontas,  
restricted Indian

PAYEE

John Doe, Sup.  
Quapaw Agency  
Gdn. ex-officio of  
Pocahontas, restricted  
Indian.

Where the Superintendent of an Indian Agency is acting as agent for an Indian, the procedure in paragraph 10 above is applicable.

### III. COMPUTATION SHEETS

#### A. Receiving

Computation Sheets will be received from the counties listed on Transmittal Sheets, Form WD-10. The original of the Transmittal Sheet will be received by letter mail from the county and will serve as notice that two copies thereof, together with the listed Computation Sheets, are being forwarded by parcel post or express. The original and copies of the Transmittal Sheet will be brought together upon receipt of the Computation Sheets.

The Computation Sheets shall be checked by serial number against the Transmittal Sheet to see that all forms which are supposed to have been transmitted are actually received. A check mark (✓) shall be placed next to each item on the Transmittal Sheet for which the form listed is received.

If any form listed on the Transmittal Sheet is not received, the Receiving clerk shall encircle the entry for such missing form on the original and all copies of the Transmittal Sheet and in such event the notation "Encircled Entries not Received" shall be entered in the margin at the bottom of the Transmittal Sheet. In the event a Computation Sheet is received in the State Office for which no serial number appears on the Transmittal Sheet, the number of such Computation Sheet shall be listed on the original and all copies of the Transmittal Sheet in the State Office and checked (✓) likewise.

At this point the receiving clerk shall receipt and return to the county one copy of the Transmittal Sheet.

#### B. Preparation of Lots

The Computation Sheets shall then be separated into lots of approximately 100 cases each, but corresponding to complete pages of the Transmittal Sheets. For instance, if the first two pages of the Transmittal Sheets should comprise as many as 110 or 120 cases, then these two pages with the related Computation Sheets should become a lot. The lot number should be clearly written or stamped at the top center of each Transmittal Sheet both original and duplicate.

The lots from each county in any consignment shall be numbered in sequence and in subsequent consignments from the county the lot numbers shall follow in line in the series. After the lot number has been assigned, the original transmittal sheet will be placed with the lot of Computation Sheets to pass through the various operations. The duplicate transmittal sheet will be filed in lot number order by county, to be used for reference until the Lot Record Clerk receives the original transmittal sheet back from the final operation. The person designated as Lot Record Clerk in the State Office who prepares and assigns numbers to lots, will record them on a series of cards with one or more for each county, keeping an accurate record of the lots made up for each county. The type of lot record card used for keeping these records for the previous agricultural conservation programs may be used for this purpose.

The Lot Record Clerk will attach to each lot a Form WD-15 "Record of Operations," on which the several operations of the State Office will be set out. Each clerk will initial opposite his operation when completed. The Computation Sheets will then be routed to the Examining Section.

In addition to the series of cards used to keep the records of the lots made up for each county it is suggested that the Lot Record Clerk shall prepare a similar master card for the State recording on such "master" card each entry placed on the county card at the same time, in order to facilitate the preparation of the reports of progress for the D. C. office.

C. Examination of Computation Sheets, Areas A and B

The State Office copies of parity applications on file for the farms covered by the Computation Sheets in a lot must be placed with the related Computation Sheets at the time the lot is turned over to the Examination Unit.

A suspense memorandum Form WD-11 (in duplicate) must be prepared in the Examination Unit, for each suspended Computation Sheet. The suspense memorandum must indicate all reasons for suspension. The examining clerk handling the lot in the Examination Unit shall rule from the transmittal sheet all suspended Computation Sheets and shall list such Computation Sheet serial numbers in the space provided in the lower left-hand corner of Form WD-15.

All cases which are not suspended shall be routed to the Computation Unit. Suspended Computation Sheets will be turned over to the Review Unit which will communicate with the county association, or others, as may be necessary, in order to put the case in acceptable order. The duplicate copy of the suspense memorandum shall be retained in the State Office files.

From the Computation Unit the cases shall be forwarded to the Review Unit for review after which the approved Computation Sheets shall be returned to the Lot Record Clerk.

D. Lot Record of Computation Sheets, Areas A and B

The Lot Record Clerk will check to determine that the Form WD-15 and the original transmittal sheet are in agreement and that all suspended items have been

ruled from the original transmittal sheet. (At the time the original transmittal sheet is returned for permanent filing, the duplicate copy may be disposed of.) He shall then complete his lot record cards. The original of each computation sheet will be forwarded to the General Accounting Office with the original and one copy of Form WD-10 to be prepared in the State Office. The remaining two copies of Form WD-10 are to be filed in the State Office temporarily.

E. Return of Approved Forms to the County

The State Office may return the county office copy of the Computation Sheet to the county at the time the original computation sheet is forwarded to the Preaudit Office or if desirable the copy can be held in the State Office until the State Office is notified that the Computation Sheets in the lot have been approved by the Preaudit Office by the return of the copy of WD-10 and the disapproved items. When the Computation Sheets are returned to the county the Lot Record clerk shall remove the copies of Form WD-10 from the temporary file and forward them to the county office together with the county office copy of the Computation Sheets, listed thereon, ruling out any items disapproved by the General Accounting Office. Items disapproved by the Preaudit Office shall be turned over to the Review Unit which will prepare Forms WD-11 for the county association or others, as may be necessary.

F. Previously Suspended Items

1. State Office Suspensions

Items which have been previously suspended by the State Office and returned to the county for correction, will be resubmitted to the State Office on subsequent Transmittal Sheets with the notation "Resubmitted items" inserted in the heading of Form WD-10. The handling of these transmittals shall be the same as in the case of original submissions from the county except that for resubmitted items the Lot Record Clerk will withdraw from the files and attach to the respective cases the Form WD-11 covering same.

2. General Accounting Office Disapproved Cases

Items which have been previously disapproved by the General Accounting Office and returned to the county for correction will be resubmitted by letter mail. In letting out cases which have been previously disapproved by the General Accounting Office a transmittal sheet shall be prepared and the lot number to be assigned shall follow in the regular series of the county and be followed by the letters "G.A.O." to indicate the type of cases in the lot. The original and one copy of the transmittal sheet shall be used as lot record sheets in the same manner as in the case of original submissions from the county. One copy may be forwarded to the county as a receipt for the items resubmitted.

IV. APPLICATIONS FOR PAYMENT

A. Receiving

Application for Payment, Single Farm, Area A or B, Range Application, or the Multiple Application will be received from the counties listed on Transmittal Sheets, WD-10.

Each Multiple Application for Payment must be accompanied by single farm applications, Areas A or B, which are combined with and made a part of such multiple application. The same procedure shall be used in connection with application for payment forms as that outlined in section II of this WD-18.

B. Checking Applications Against Register of Indebtedness

All applications for payment shall be checked against the Register of Indebtedness to determine whether any applicant is listed on such Register. If the applicant's name or a similar name is listed on the Register of Indebtedness either the amount of the indebtedness must appear on the application or a certificate by the county committee must be furnished stating that the applicant is not the person indebted. Otherwise, a Form WD-11 shall be attached to the application setting forth the fact that the name of the person shown on the application is also shown on the Register of Indebtedness.

C. Preparation of Lots

Lots shall be prepared in the same manner for applications for payment as outlined in section III under paragraph B. "Preparation of Lots" for computation sheets of this WD-18.

D. Examination of Application for Payment Forms

The procedure outlined above for examination of Computation Sheets is applicable to the examination of application for payment forms, except that in the case of farm applications the Computation Sheets shall be attached to the related application for payment and delivered to the examination unit with the lots of applications for payment.

E. Scheduling and Vouchering

The Scheduling and Vouchering Unit shall prepare the necessary voucher forms and continuation sheets for approved applications for payment and forward them, with the applications, to the Certifying Officer. The Certifying Officer, after such examination as he may care to make, shall sign the necessary forms and transmit the completed work to the Lot Record Clerk.

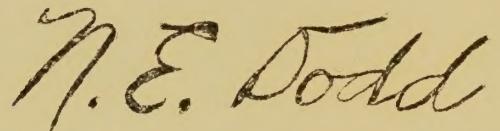
F. Lot Record

The Lot Record Clerk shall use the same procedure in the completion of the records pertaining to application for payment forms as that outlined in section III of this WD-18 for the completion of records pertaining to Computation Sheets.

G. Previously Suspended Items

State Office and G.A.O. suspensions in connection with applications for payment shall be handled in the same manner as Computation Sheet suspensions outlined in section III of this WD-18.

NOTE: For the purpose of assuring uniformity in all State Offices, the procedure outlined herein must be adhered to strictly, except where deviation therefrom is authorized by the D. C. Office.



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Director, Western Division.

